

**Maine Revised Statutes**  
**Title 20-A: EDUCATION**  
**Chapter 428-C: JOB CREATION THROUGH**  
**EDUCATIONAL OPPORTUNITY PROGRAM**

**§12541. DEFINITIONS**

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [2007, c. 469, Pt. A, §1 (NEW).]

**1. Accredited Maine community college, college or university.** "Accredited Maine community college, college or university" means an institution that is accredited by a regional accrediting association or by one of the specialized accrediting agencies recognized by the United States Secretary of Education and is:

A. Any campus of the Maine Community College System; [2007, c. 469, Pt. A, §1 (NEW).]

B. Any campus of the University of Maine System; [2007, c. 469, Pt. A, §1 (NEW).]

C. The Maine Maritime Academy; [2007, c. 469, Pt. A, §1 (NEW).]

D. Any educational institution that is located in this State and has authorization to confer an associate degree or a bachelor's degree, in accordance with sections 10704 and 10704-A; [2007, c. 469, Pt. A, §1 (NEW).]

E. Any educational institution that is located in this State and is exempted from chapter 409 under section 10708, subsections 1 and 2; and [2007, c. 469, Pt. A, §1 (NEW).]

F. Any educational institution that is located in this State and is operating under a certificate of temporary approval from the state board under section 10703, to the extent that a student is ultimately able either to obtain an associate or a bachelor's degree at that institution or to transfer to and obtain a degree from an institution described in paragraphs A to E. [2007, c. 469, Pt. A, §1 (NEW).]

[2009, c. 553, Pt. A, §1 (AMD).]

**1-A. Accredited non-Maine community college, college or university.** "Accredited non-Maine community college, college or university" means an institution located outside the State that is accredited by a regional accrediting association or by one of the specialized accrediting agencies recognized by the United States Secretary of Education.

[2011, c. 665, §1 (NEW).]

**2. Benchmark loan payment.**

[2013, c. 525, §1 (RP).]

**2-A. Educational cost-of-living adjustment.**

[2013, c. 525, §2 (RP).]

**3. Educational institution.** "Educational institution" has the same meaning as in section 10701, subsection 3.

[2007, c. 469, Pt. A, §1 (NEW).]

**4. Educational opportunity tax credit.** "Educational opportunity tax credit" means the tax credit provided for in Title 36, section 5217-D.

[ 2007, c. 469, Pt. A, §1 (NEW) .]

**4-A. Financial aid package.** "Financial aid package" means financial aid obtained by a student after December 31, 2007 for attendance at an accredited Maine community college, college or university after December 31, 2007. For purposes of a qualified individual claiming an educational opportunity tax credit for tax years beginning on or after January 1, 2013, "financial aid package" may include financial aid obtained for up to 30 credit hours of course work at an accredited non-Maine community college, college or university earned prior to transfer to an accredited Maine community college, college or university, if the 30 credit hours were earned after December 31, 2007 and the transfer occurred after December 31, 2012. For purposes of an employer claiming an educational opportunity tax credit for tax years beginning on or after January 1, 2013, "financial aid package" may include financial aid obtained by a qualified employee after December 31, 2007 for attendance at an accredited non-Maine community college, college or university after December 31, 2007. The financial aid package may include private loans or less than the full amount of loans under federal programs, depending on the practices of the accredited Maine or non-Maine community college, college or university. Loans are includable in the financial aid package only if entered into prior to July 1, 2023.

[ 2013, c. 525, §3 (RPR) .]

**5. Maine resident.** "Maine resident" means an individual who qualifies for Maine residence under Title 21-A, section 112. An individual is a Maine resident if, at the time the individual commences the relevant degree program, the individual is registered to vote in the State or occupies a dwelling in the State and continues to occupy a dwelling in the State during the school year, except periods when it is reasonably necessary for the individual to live elsewhere as part of an accredited Maine community college, college or university's academic programs.

[ 2009, c. 553, Pt. A, §5 (AMD) .]

**6. Opportunity contract.**

[ 2009, c. 553, Pt. A, §6 (RP) .]

**7. Principal cap.**

[ 2013, c. 525, §4 (RP) .]

**8. Qualified employee.** "Qualified employee" has the same meaning as in Title 36, section 5217-D, subsection 1, paragraph E.

[ 2013, c. 525, §5 (NEW) .]

**9. Qualified individual.** "Qualified individual" has the same meaning as in Title 36, section 5217-D, subsection 1, paragraph G.

[ 2013, c. 525, §6 (NEW) .]

SECTION HISTORY

2007, c. 469, Pt. A, §1 (NEW). 2009, c. 553, Pt. A, §§1-7 (AMD). 2011, c. 665, §1 (AMD). 2013, c. 525, §§1-6 (AMD).

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